

Internal Revenue Service  
memorandum

date: JAN 11 1991

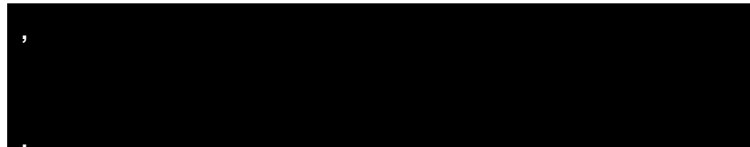
to: Director, Internal Revenue Service Center  
Kansas City, MO  
Attn: Entity Control

from: Technical Assistant  
Employee Benefits and Exempt Organizations

---

subject: CC:EE:3 - TR-45-1367-90  
Railroad Retirement Tax Act Status

Attached for your information and appropriate action is a copy of a letter dated October 11, 1990, from the Railroad Retirement Board concerning the status under the Railroad Retirement Act and the Railroad Unemployment Tax Act of the:



We have reviewed the opinion of the Railroad Retirement Board and, based solely upon the information submitted, concur in the conclusion reached by the Board that [REDACTED] is not an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts.

(Signed) Ronald L. Moore  
\_\_\_\_\_  
RONALD L. MOORE

Attachment: Copy of letter from  
the Railroad Retirement Board

cc: Mr. Gary Kuper  
Internal Revenue Service  
200 South Hanley  
Clayton, MO 63105

08750